DEPARTMENT OF PUBLIC INSTRUCTION, BANGALORE.

Notification D. No. 66 *of* 28-29, *dated the* 2*nd January* 1929.

It is hereby notified for general information that the Government Central Book Depot, Fort, Bangalore City, will be closed for all public transactions from Thursday the 17th January 1929 owing to the Annual Stock checking in the Depot. The date on which it will be reopened for transaction will be notified in due course.

N. S. SUBBA RAO,
Director of Public Instruction.

MISCELLANEOUS DEPARTMENTS.

OFFICE OF THE MUZRAI COMMISSIONER IN MYSORE.

Circular dated Bangalore, 21*st December* 1928.

The following are some of the principal defects requiring immediate attention on the part of the Deputy Commissioners in regard to Muzrai matters.

1. Necessary enquiry has not been made to find out the actual income of a good many institutions which were provisionally classed as village, *i.e.*, with income of less than Rs. 100. Since the Government have sanctioned costly establishments for Muzrai work in the various offices by the levy of percentage contribution on the income of major and minor institutions on the strength of the resources of the Muzrai Establishment Fund, it is very important that the number of institutions contributing to the Establishment Fund should be increased. It is also very necessary to periodically revise the scales of income and expenditure of institutions now classed as major and minor. The Deputy Commissioners of Districts are requested to get a detailed examination made and furnish a report within 3 months.

2. The Inam endowments of certain minor temples are left in the possession of temple servants in accordance with the instructions given in G. O. No. 2101—Muz, 187-22-2, dated 18th January 1923, subject to their meeting all charges on account of establishment and katle and payment of a reserve amount annually towards "Reserve for Repairs" and "Percentage contribution to Establishment Fund." The amount of Reserve is fixed arbitrarily. This is irregular. In the case of all such institutions the actual income from the inam endowments should be determined and the reserve amount fixed at 15 to 20 per cent of the income as prescribed in rules.

3. The inam endowments of village institutions are left in the possession of the pujari or the villagers. There is absolutely no control over these. These institutions cannot therefore build up a reserve and in case funds are required for the renovation of the building either the villagers or the pujari are expected to provide such funds. This has resulted in progressive deterioration of the temples for it is not easy to induce the villagers or the pujaris to undertake temple renovation and the institution in consequence tends to become defunct. In order to avoid such contingency, each person in the possession and enjoyment of the inam endowments of village institutions should be made to pay annually a fixed amount into the Government Treasury to build up a reserve.

4. The management of certain inam villages endowed to the Muzrai Institutions is not satisfactory. In the case of a few, survey and settlement have not been introduced although it is required by rules that Survey and Settlement should be introduced into villages under Government management. Action should be taken immediately to get Survey and Settlement introduced into all inam villages belonging to Muzrai Institutions.

5. Collection work is slack. To ensure prompt collection the work may be entrusted to the village officials. Where the amount of collection is large recommendation may be made to pay a commission to the village officials.

6. Government in their Order No. 2892-901—M. F. 5-96, dated 10th March 1904, have directed that the income of Muzrai Institutions should be scrutinized and audited properly. At present the Comptroller audits only expenditure with reference to total tasdik scales under the large heads (*a*) Establishment (*b*) Nityakatle (*c*) Hetchukatle, etc.

The revenues accruing from the lands endowed to Muzrai Institutions and the other sources of income are not audited in the Comptroller's office as it is required to be attended to in the Muzrai Commissioner's office. As only lumpsum credits and debits are compiled in this office from 25-26 there is no regular audit of income and expenditure and consequently there is no check over the Demand and Collection of the income of Muzrai Institutions. Arrangements will therefore be made in the Muzrai Commissioner's office for a regular audit of income and expenditure.

7. Demand, Collection and Balance statements are not maintained either in the Taluk or District Offices. The Deputy Commissioners are requested to arrange to have a Muzrai Demand, Collection and Balance sent monthly as in the case of Land Revenue Demand, Collection and Balance.